

CERTNYS
NYSE Group



06048421

NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
t 212.656.5026 | f 212.656.5893
pmadho@nyse.com

1-08198

December 13, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HSBC FINANCE CORPORATION, Floating Rate Notes due May 21, 2008, Floating Rate Notes due October 21, 2009 (3-month LIBOR), Floating Rate Notes due October 21, 2009 (1-month LIBOR), Floating Rate Notes due January 15, 2014 and 5.25% Fixed Rate Notes due January 15, 2014 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 13, 2006. Tentative listing date - December 14, 2006.

Sincerely,

[Signature]
David Eladho

PROCESSED

[Signature]
DEC 14 2006

**THOMSON
FINANCIAL**

354964